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1901

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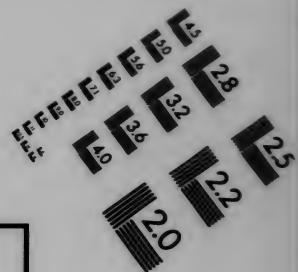
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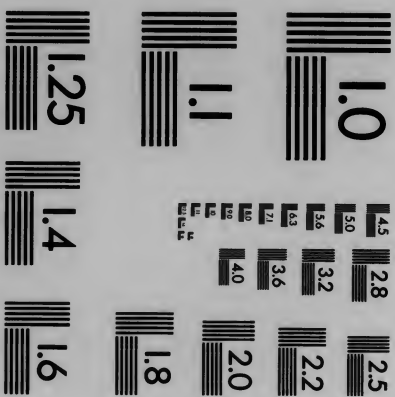
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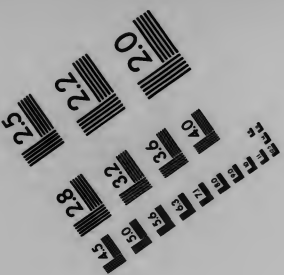
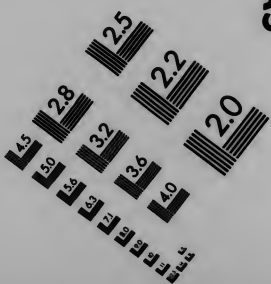
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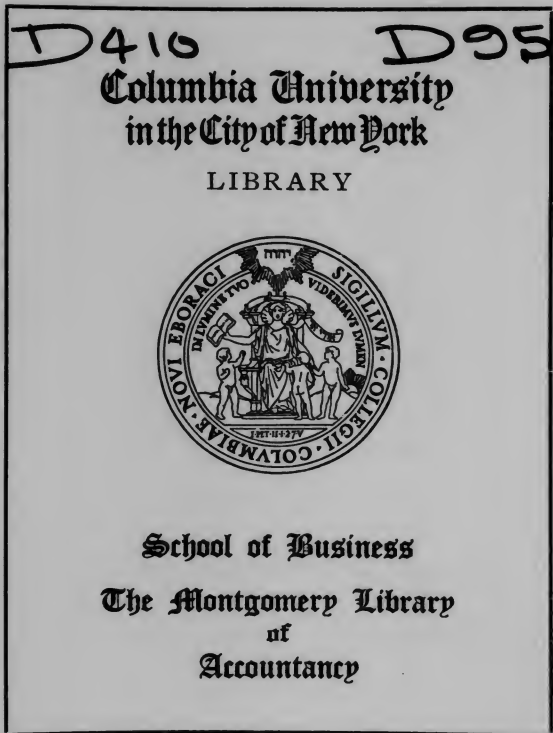
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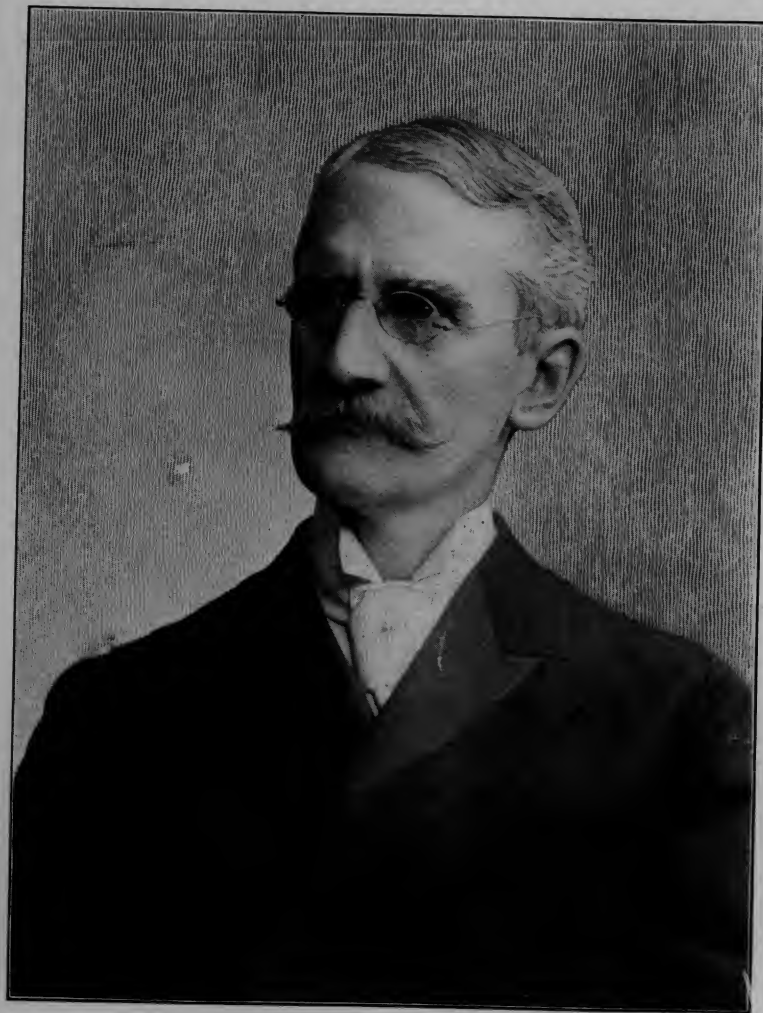
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FOR FACTS

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An Accountant's  
Quest for Facts.





*Charles Dutton.*

AN  
ACCOUNTANT'S QUEST  
FOR FACTS.

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By CHARLES DUTTON,

COUNSELLOR IN ACCOUNTANCY,  
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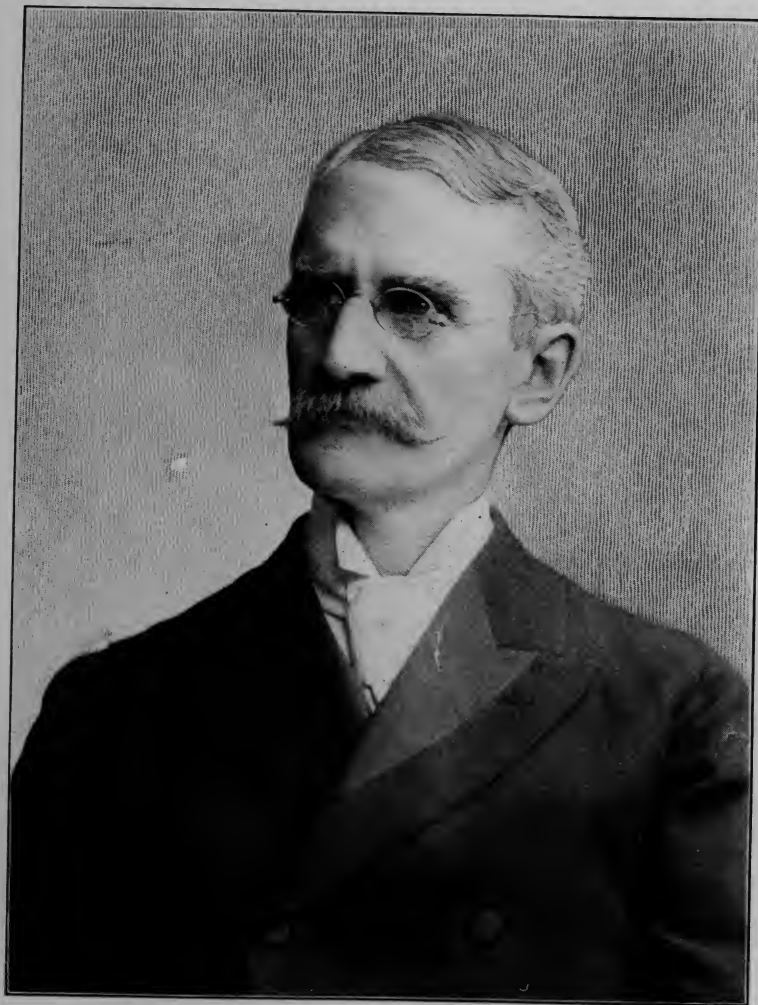
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Read before the Institute of Accounts,  
New York City.

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1901

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*Charles Dutton.*

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## AN ACCOUNTANT'S QUEST FOR FACTS.

In meditative mood, one night,  
The idea came to me,  
That on accounting I should write,  
If new the theme could be.  
In libraries there was no lack  
Of books of every kind,  
I took them out, and put them back,  
To see what I could find.

Examined volumes one by one,  
Page after page perused,  
Only to find when I was done  
That nothing could be used.  
With some misgivings then I went  
Through papers not a few,  
And till the night was well nigh spent  
I searched for something new.

Plenty of ideas I could find,  
But they gave me no clew  
To plan or scheme, they were the kind  
That everybody knew.  
I was convinced that this affair  
Would drive me to the brink  
Of desperation and despair;  
Then I began to think.

I thought of projects and of schemes,  
And how to work them out,  
Of dozens of accounting themes  
That one could write about:  
I worked until the sun had thrown  
On me a morning beam,  
And then, for I had weary grown,  
I dropped asleep to dream.

Then in my restlessness I dreamed  
 I went from place to place,  
 And in my wandering, I seemed  
 To float out into space.  
 Up, higher up, I seemed to rise,  
 As I pursued my flight  
 The earth grew less and less in size,  
 And then was out of sight.

I reached the moon, the man was there  
 Of whom I've often read:  
 I hailed him: Can you tell me where  
 To find the earth? I said.  
 He dropped his sticks: "I think," said he,  
 "The earth must have a place  
 Among the million spheres you see  
 Filling this endless space."

Said I: The moon appears to me  
 The smallest of them all,  
 While planet earth is thought to be  
 Quite an attractive ball.  
 "No doubt," said he, "it so appears  
 To all the dwellers there,  
 But is a speck among the spheres  
 Existing everywhere."

I was determined to remain  
 And find out what he knew  
 About accounting, and obtain  
 Some facts: so nearer drew.  
 Perhaps you are, said I, the man  
 I left the earth to find,  
 By kindly helping me, you can  
 Relieve a troubled mind.

Let me explain; I wish to write  
 On some accounting theme;  
 Can you give me a little light  
 As to a plan or scheme?  
 Some novel feature would be good,  
 Or anything instead:  
 The man could not have understood  
 A syllable I said;

For he picked up his sticks, and I,  
 Not wishing to remain,  
 Bidding the man and moon good bye,  
 Resumed my flight again.  
 I floated out among the stars,  
 Through planetary seas,  
 Passed Jupiter, Saturn and Mars,  
 And passed the Pleiades.

Passed meteors and satellites,  
 Passed through the Milky Way,  
 Passed comets on their sun-ward flights,  
 Passed worlds both night and day:  
 Passed Ursa Major, the great bear,  
 Both dippers I could spy,  
 Passed the North Star that's anchored where  
 It cannot roam the sky.

I passed Uranus in my flight  
 Among the starry host,  
 Then planet Neptune came in sight,  
 The last, the outermost.  
 I floated on through a cloud sea,  
 Passed worlds, not one by one,  
 But systems, groups and nebulae,  
 As though I'd just begun.

I still pursued an upward flight  
 Through cloudy atmosphere,  
 Until I found myself in sight  
 Of faces drawing near:  
 One thing I could not understand,  
 I did not hear them sing,  
 They had no golden harps in hand,  
 Nor did I see a wing.

Upon accountancy, said I,  
 Can you throw any light?  
 Without attempting to reply  
 They vanished out of sight.  
 I waited; for an adage states,  
 The one of few I knew,  
 That "all things come to him who waits:"  
 I found it was not true.

Attempting to resume my flight,  
 I took a downward course,  
 I passed through a peculiar light,  
 Which seemed to have no source:  
 The way appeared no different  
 From that I passed before;  
 I saw a land of vast extent,  
 Met people by the score.

The place was pleasant to behold  
 In mountain and in dell:  
 I asked concerning it, was told,  
 "Some people call it hell."  
 I was amazed, for I had thought  
 That was a torrid place,  
 Where only wicked ones were brought  
 To suffer in disgrace.

By questions now and then I tried  
 To get from them relief,  
 But information was denied,  
 Was told to see the chief:  
 I met his majesty, and saw,  
 What pictures do belie,  
 He had no horn, no hoof, no claw,  
 And had no fiendish eye.

I found his manner affable,  
 Was greeted with a smile,  
 Was told that if agreeable,  
 I could remain a while.  
 I freely told him of my flight,  
 That I began to roam  
 In quest of new accounting light  
 I did not find at home.

Said I, before I leave, will you  
 Explain this place to me?  
 He said, "I will escort you through,  
 There's nothing strange to see;  
 This planet is not different  
 From earth, same here and there;  
 All here is just as evident  
 On earth as anywhere."

Have you, I asked, accountants who  
 Could help me in my plight,  
 Who could suggest a thought or two,  
 Or give me some new light?  
 "Oh, yes," said he, "we have a score,  
 Of many types and ranks,  
 Accountants, book-keepers galore;  
 In fact all kinds of cranks."

What do you mean by crank? I said,  
 Kindly define the name;  
 Of certain kinds I've heard and read,  
 Quite likely not the same.  
 Said he, "The cranks are those who know  
 What no one can believe;  
 And can themselves believe and show  
 What no one can conceive."

My first thought was to make reply,  
 Then it occurred to me  
 To ask him for the reason, why  
 This was allowed to be.  
 A smile appeared as he replied:  
 "Of cranks there is no dearth,  
 This realm is always kept supplied  
 By your own planet earth."

"I will present you to a few,  
 Who gladly would consent  
 To air their schemes, which, if not new,  
 Will be some different:  
 They'll talk and will keep you amused,  
 As long as they have breath."  
 Oh, no, said I, I'll be excused  
 From being talked to death.

I told him I was glad to hear  
 Where all the cranks had gone;  
 So many leave the earth each year  
 That soon it will have none:  
 And asked, am I to understand,  
 Here only cranks reside;  
 And no accountants in this land  
 But cranks, none, none beside?

"None," he replied, "at least so far  
 As I know what that means,  
 Accountants here are cranks, or are  
 Mere figuring machines:  
 There must be on your planet earth,  
 Or on some other sphere,  
 Accountants who have real worth,  
 But none of them come here."

It seemed to me quite evident,  
 That language should be used,  
 I tried to frame an argument,  
 But I became confused,  
 For any ideas of my own  
 Would disappoint the chief:  
 I looked around:—I was alone;  
 Alone, what a relief.

I was discouraged, for to me  
 There came the gruesome fear,  
 That in the future, I might be  
 Included with those here.  
 But encouraged, for now I could  
 Show others how to trace  
 Some of the reasons why they should  
 Try to avoid this place.

Again I seemed to float away  
 Beyond the clouds and night,  
 I floated into endless day,  
 And to a wondrous height;  
 I was in a clear atmosphere,  
 Not a cloud was in it,  
 Space, only space, both far and near,  
 Space without a limit.

Remembering that sometimes good  
 In coming may be late,  
 I floated on until I stood  
 Before a great white gate.  
 To enter was my only thought,  
 The gate was open wide,  
 I felt my flight would be for naught,  
 Unless I went inside.

I saw a man was keeping watch;  
 I waited for a chance  
 To let myself be known, and catch  
 From him a welcome glance.  
 His face was saintly, such a face  
 As mortal seldom sees;  
 He stood with dignity and grace  
 Holding a bunch of keys.

It was St. Peter; that same face  
 Was given years ago  
 Among old master's works a place  
 By Michael Angelo.  
 I am from planet earth, said I,  
 Can I pass through the gate?  
 Said he, "Entrance I must deny,  
 Your errand you may state."

I told him all I wished to know,  
 All I had tried to do;  
 Told him I left the earth to go  
 In search of something new.  
 I told my story once again,  
 With all the facts detailed,  
 Confessed that I had roamed in vain,  
 And absolutely failed.

Said he, "Perhaps you realize  
 That on your planet earth,  
 They have been slow to recognize  
 Accounting and its worth;  
 Although it is more prominent  
 On earth than anywhere;  
 And it can be no different  
 Away from earth than there.

"By writers theories are made  
 To cover a wide range,  
 On subjects of finance and trade,  
 Of values and exchange:  
 Authors of earth have well supplied  
 Works on economics,  
 But not included, not applied,  
 Practical accountics."



Have you, I asked, within the gate,  
 Any accountants who  
 Would their experience relate,  
 In a brief interview?  
 "Accountants here have borne their part,  
 Have shown their real worth;  
 They are past masters of the art;  
 They all came from the earth.

"Flying through space is all in vain,  
 You need no longer roam,  
 That which you seek you can obtain  
 More easily at home."  
 Will you, said I, briefly explain  
 Accountancy? then I  
 Will not have left the earth in vain:  
 He made me this reply:

"The wants of men have been the force  
 Which, with persistency,  
 Develops business, the one source  
 Of all accountancy.  
 And so if business could be brought  
 More clearly to the mind,  
 Accountancy would be the thought  
 More plainly be defined.

"All business when brought down to the  
 Final analysis,  
 However it is done, must be,  
 Exchanging, simply this.  
 Exchange as barter first was known,  
 Was limited, was crude;  
 From it all business since has grown  
 To present magnitude.

"The many ways that it is done  
 In each community,  
 Are but divisions of the one  
 Great whole, the unity.  
 From this foundation built upon,  
 And by evolution,  
 All business has been carried on,  
 Yet without confusion."

I interrupted him to say,  
 That if these facts were true,  
 All business must be done one way;  
 There could be nothing new.  
 Upon the earth from which I came,  
 It is quite evident,  
 That business cannot be the same,  
 Each kind is different.

"Business may so appear," said he,  
 From just a passing glance,  
 And it may seem to some to be  
 Simply a game of chance,  
 Conducted by each business man,  
 In a peculiar way,  
 Upon an independent plan,  
 Differently each day.

"But history, if rightly read,  
 Since business was begun,  
 Reveals the fact that science led  
 All the exchanging done.  
 From all the smaller transactions  
 That everywhere are known,  
 To the commerce of the nations,  
 Science is clearly shown."

"But science is not the whole  
 Of business, only part;  
 Its principles could not control,  
 Unless expressed by art.  
 For the science is the knowing  
 Of principles supplied;  
 But the art, that is the doing  
 Of principles applied.

"Knowledge unused is valueless,  
 However well supplied;  
 Mere principles are profitless,  
 Until they are applied.  
 While principles are, unchanged,  
 Alike to every one;  
 Methods of art must be arranged,  
 To suit the business done."

I asked, is business then defined,  
 As science and as art?  
 Nothing more, simply these combined,  
 Has it no other part?  
 Said he, "Business is science, art,  
 And a third element;  
 Each a distinct component part,  
 Not a mere incident.

"This third component part of trade,  
 And all commercial acts,  
 Is the accounting that is made  
 In detail of the facts.  
 In business or exchange for gain,  
 If that is the intent,  
 Accounting is and must remain  
 Its vital element.

"For business always contemplates  
 Accounting in some form;  
 From it accounting emanates,  
 And to it must conform.  
 Were this only an illusion,  
 A mystery, occult,  
 Business would be in confusion,  
 Disaster would result.

"With all the islands of the sea,  
 With both the continents,  
 Business has been and must be  
 Done with these elements.  
 Proof ample is at your command,  
 If history you trace,  
 Showing supply with the demand  
 Has kept an even pace.

"The wants of man have been supplied,  
 In all the years bygone;  
 And principles have been applied,  
 In business that was done.  
 Those self-made men who may deny  
 And scout the components,  
 Unconsciously are governed by  
 All of the elements."

I told him that I thought I saw  
 Truth in the arguments  
 Concerning universal law,  
 And methods man invents.  
 I said, the whole of which you speak,  
 A mountain seems to be,  
 And I but part way to the peak.  
 "Listen," he said, "to me."

"Business which is a unity  
 In principle, not in plan,  
 Has individuality  
 Independent of man.  
 For business actuality,  
 Man is responsible,  
 His individuality  
 Has made it possible.

"Not by chance or accident,  
 But by evolution,  
 A gradual development;  
 Not a revolution.  
 Step by step has been the process  
 Of business unfoldment;  
 And there is no one who can guess  
 Its limit or extent.

"The whole of science is not known,  
 Broader will be its scope:  
 The whole of art has not been shown,  
 With it man still will cope.  
 Accountancy, though prominent,  
 As yet is not complete;  
 Newer methods will supplement  
 The old and obsolete.

"The foundations will not be changed,  
 Not altered, not relaid,  
 But methods will be rearranged  
 New systems will be made,  
 And appropriated by man,  
 For his adaptation,  
 Or use upon a broader plan,  
 Of a new creation.

"The wants of man will be supplied  
 Without limitation,  
 By processes as yet untried,  
 With an application.  
 Whatever may be the demand  
 Man is not impotent,  
 All forces are at his command  
 In the development.

"That which he cannot now explain,  
 Or which may be in doubt,  
 Need not unknowable remain,  
 If he will search it out.  
 Nuggets of gold we seldom find  
 Lying upon the ground,  
 Within the rocks they are confined,  
 And by hard labor found.

"A glimpse of truth we sometimes see  
 From efforts not our own,  
 But living vital truth can be  
 Only by searching known.  
 When you are once again on earth,  
 Awakened from your dream,  
 Accounting may have greater worth,  
 Business more real seem."

I was confronted with a task  
 I did not contemplate,  
 The many questions I would ask,  
 I could not formulate:  
 And when prepared to make reply,  
 I found it was too late,  
 The man, while waving me good-bye,  
 Had passed inside the gate.

Outside, alone I sat in thought,  
 My flight might be in vain,  
 But I had found that all I sought,  
 I could on earth obtain:  
 Had found by wandering through space,  
 Through scenes both new and strange,  
 Business the same in every place,  
 In man alone the change.

My journey homeward was begun;  
 I floated from the place,  
 Floated by planets one by one,  
 Floated through clouds and space:  
 I floated, floated, floated on,  
 Floated as I began,  
 Floated till I awoke upon  
 That spot called Earth by man.

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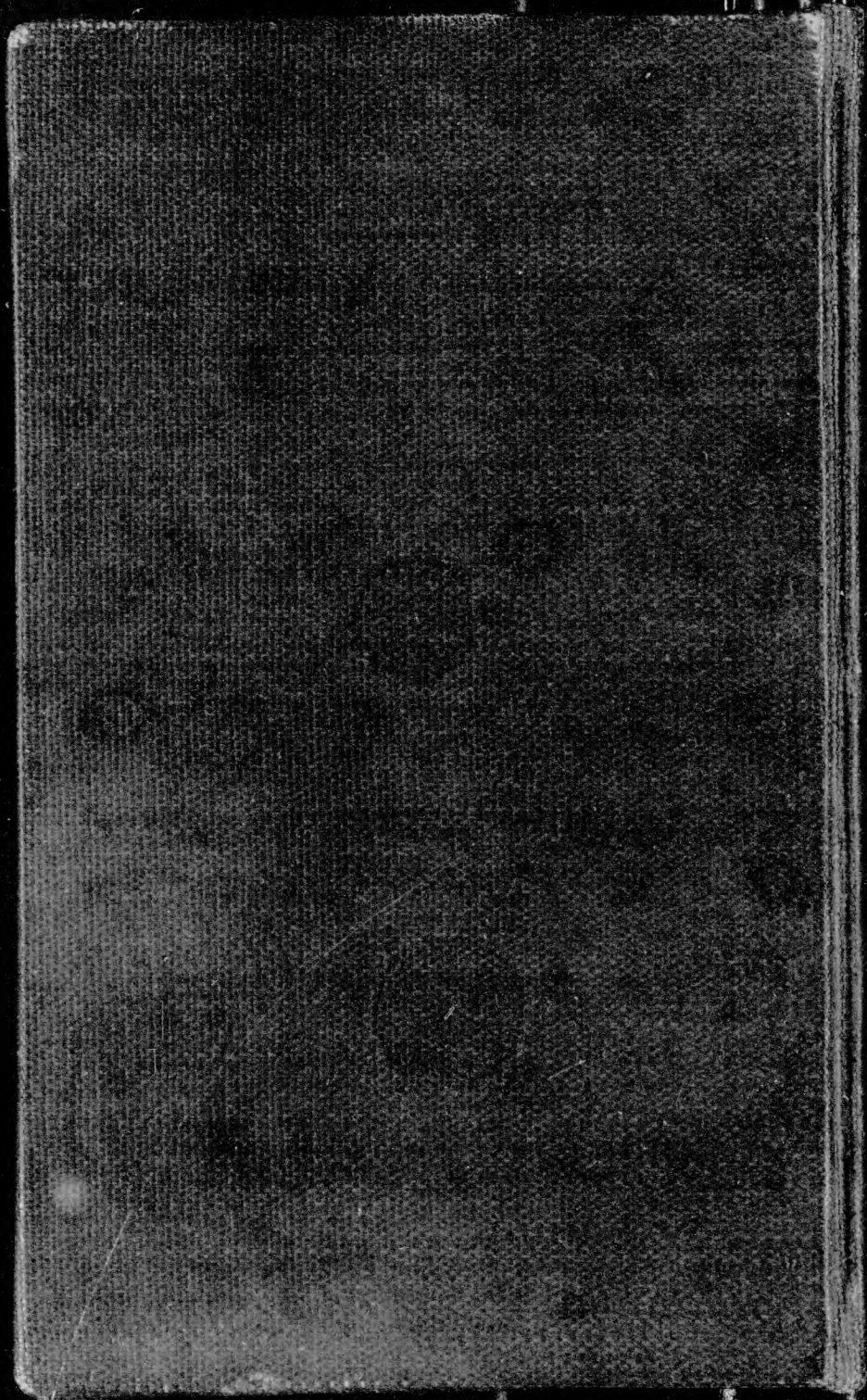
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